App. F. IX-4

Previous References

193 / . 32 (Legis)

File No. 8-31

Serial Nos. 62 & 76

Later References

(12)

PRESERVED

General and Révenue Secretariat.

Serial Nos. Nil.

Part B for July 1932

SUBJECT.

Audit-report of Motor Bus Accounts of the Bangalore Distt. for the period extending from August 1931 to November 1931.

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76) 2

To D.M. Bangalore
Comptroller

No. 7174—5 of 22.6.32

Reviews the Audit objections and requests the D.M. Blore to see that the entries in the Registers are made regularly

D.M. Bloore Dgfg
8-7-32

5288

General and Revenue Secretariat | File No. 8 of 193 | [App. F. III—2

Serial No.

No B. II 449 dt 6.5.32

62 From

The Comptroller to Govt.

Forwards an extract from the audit report of Motor Bus accounts of the Bangalore Dt for the period ending 30th Nov 1931 for information & orders of Govt.

1) As a result of the Audit it is stated that under the several items a sum of Rs 1975/12/3 has to be recovered in addition to the possible non-recovery of taxable certificates fees

Noted for orders

Done 9/8/32

12/5

2) In the audit of the Bangalore Dt short recovery or non-recovery to the extent of Rs 1975-12 is observed. This is said to be admitted by the Dt. Magte who is taking action to recover it.

3) It is also observed that in 749 cases, the quarterly certificates of fitness were not found. It is inferred therefrom that there has been non-recovery of fitness certificate fees to the extent of Rs 3745. The D.C. explains that the certificates may have been filed in the

NOTE—Contn. Sheet.

districts & some buses may have stopped. It cannot be concluded from this explanation that there have been no evasions.

4) Condition 6 of the G permit & para 7(B) of G.O dated 14th Feb 1930 are quite clear that the certificates should be submitted to the Dt. Magte through they may not filed with the Dt. Magte it has to be submitted for his information according to para 7(B) of the above G.O the dates of the periodical certificate should be entered in the G. permit register. Thus the certificates can be watched in the G. permit register & if anyone fails to submit the certificate, his service can be stopped. The audit report says that these columns in the G. permit registers were had not been entered.

5) Separate G. permits are granted for each Dt. Though a certificate of fitness may have been taken in another Dt (inspection) it should have been visited in this Dt for information & entry in the register.

6) The rule that we have recently adopted to the effect that a certificate

Serial No.

Copies at the end of a greater & that a fresh one should be taken within a month thereafter, would facilitate the watching of these certificates in the Permit Registers.

Chief Secretary)

Ce
14/5/32

MAY 1932

4) Please put up a draft G.O. in terms generally of the note above

RR
16/5/32

Ce
16/5/32

8)
Draft G.O. Issued
Dom Rotha
2/5

9) It will not be possible to recover brake certificate fees now on the ground that the buses ran. Fe can be levied only they are examined for fitness. The penalty for failing to obtain brake certificate is ~~disqualification~~ prosecution.

Chief Secretary)

Ce
23/5/32

10) Please see U/S

932

11) Seen the Chief Secretary) Ce 28/5/32

RR
U/5/32

12) The draft as revised may be issued

Ce
2/6/32

Dy Secy

SECTION

NOTE—Contn. Sheet

4

File No. of 193 | General and Revenue Secretariat

Typed draft Rebt with 22 jer to issue 12 supra

Chief Secretary) 7/6/32

Revenue Member) 12/6/32

14.6.32

14/6/32

15/6

OFFICE OF THE REVENUE MEMBER OF COUNCIL
13 JUNE 1932
No. 10478

G.O. No. P 7174-75 Dt 22.6.32

The Dy Commissioner of Bangalore

Reviews the Audit objections and requests the Dy Commissioner to see that the entries in the Register are made regularly

4/7/32

Enclosure 1/ Jun 8/

Legis 8-3-32 1

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. B.II.449. *Bangalore, dated* 6th May *1932.*

-288 A-31
P

From

GENERAL SECRETARY 14 MAY 193

T. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

The Secretary to the Government of Mysore,

C, M & R

Local and Legislative Department,

Bangalore.

Sir,

I have the honour to forward herewith an extract of the more important points in the audit report of Motor Bus licenses of the Bangalore District for the period August 30 to November 31 for the information and orders of Government.

2. As a result of audit short or nonrecovery of Rs.1975-12-3 as noted below is admitted by the District Magistrate who states that action has been or would be taken for recovery. This is in addition to the possible non-recovery of brake certificates fees referred to in the extract.

Short recovery of road cess ..	105	1	3
Wrong calculations ..	147	8	3
Short recovery of G.P.fees ..	560	0	0
Road cess due for 2nd and subsequent quarters and not paid	1157	10	3
Non recovery for extra trips ..	5	8	6
	1975	12	3

I have the honor to be,
Sir,
Your most obedient servant,

For Comptroller.

	Serial No.	Para of Audit Report	Extract from the Audit Report	Reply of the Officer and the Head of the Department	Further remarks of the Comptroller
'Z'	1	V(c)	Para 7(b) of G.O. dated 14-2-30, requires that the submission of the quarterly brake certificates should be watched in the G.Permit register. Though the required Cols. have been opened in it, they were blank in most cases. The files of H.Permits were therefore examined to see how many certificates were on file. They disclosed that as many as 749 certificates involving the non recovery of revenue to the extent of Rs.3745 were wanting as detailed in Annexure C. In the course of examination, it was stated that some brake certificates though taken out, were not submitted by the proprietors, some may have been produced in other Districts where the buses run or some buses may have ceased to run. As it is not possible to undertake this verification, in the course of an audit, the statement above referred to requires further examination by correspondence with other Dt. Magistrates of bus owners and in those cases in which it is clearly proved that certificates were not taken out, the fee due thereon at Rs.5 per certificate has to be recovered.	Vide replies to Paras 21 & 22. of the last audit report. This large amount is really not due. It is admitted in the objection itself that the certificates mig t have been obtained in other districts and that some buses might have ceased to run. The impropriety of attempting to recover fees is also admitted. Reply to para 21 & 22 of last Report. The mere fact that brake certificates are not forthcoming does not justify the inference that they were not obtained by the licensees or produced by them and that the licensees must pay now for every quarter for which certificates are not forthcoming. Brake certificates need not be filed in this office. The licensee must have produced the same, as otherwise the permits would not have been renewed or the Police officers would have reported the omission. It is not possible for the licensee to go without a brake certificate as he is liable to be checked in several police stations and in more than one district. In many cases buses ply in more than one district and brake certificates might be paid for and obtained in any one of the districts. It is also possible that a licensee keeps his buses idle, without running, if he has more buses than one. He cannot be asked to produce brake certificates for buses which he did not use, though he has obtained a G.Permit as per rules. It is not possible to verify now all the cases mentioned in your statement.	Condition 6 of the G.Permit requires the owner of the bus to submit the brake certificate to the Dt. Magistrate every quarter and because, these certificates were not available for check in as many as 749 cases involving a possible leakage of revenue to the extent of Rs.3745 that the audit requested the Dt.Magistrate to investigate. He has not chosen to do so but has contended himself with arguing that in a few cases it is possible the buses were not run and therefore no certificates were taken and that in the case of all others, the brake certificates must have been obtained as otherwise the permits would not have been renewed or the police would have detected the omission. Audit cannot be satisfied with such inferences however reasonable they may appear to be. The Dt. Magistrate has to find out whether in each and every case, the fee prescribed has been recovered and credited to the treasury and if not, to take steps to recover the same now. There is no unfairness involved in demanding a fee justly due to Govt. but not paid.

Serial No.	Para of Audit Report	Extract from the Audit Report	Reply of the Officer and the Head of the Department	Further remarks of the Comptroller
		*This is for 1. due for 2	Even if it were so, it would be quite unfair to attempt to recover fees as suggested by you. The large sum of *Rs.2245/- assumed by you is based on insufficient and insecure data. A more effective watch will be kept in future to ensure that brake certificates for buses that ply are invariably produced and to record the fact of its being done.	Ramarao for Comptroller 9/5/32

Proceedings of the Govt. of H.H. the Maharaja of Mysore.

Legis 6-31-7€

Read

Letter No.B.11-449 dated 6-5-32 from the Comptroller to Govt. forwarding an extract -- from the audit report of Motor Bus Accounts of the Bangalore Dt. for the period extending from August 1930 to November 1931 for information and orders of Govt.

Order No. P.7174-75

Dated, Bangalore, 22/6/32

In the audit of ~~the~~ accounts relating to the bus licenses of the Bangalore District short recovery or non-recovery to the extent of Rs.1975-12-3 has been observed. This is said to be admitted by the District Magistrate and he is taking action to recover it.

(Sd by Mr C.S. Iyer)

2. ~~It is~~ The audit office also observed that in 749 cases the quarterly certificates of fitness were not produced and it is inferred therefrom that there has been non-recovery of fees to the extent of Rs.3745. But this inference, ~~cannot~~ as explained by the District Magistrate, may not be correct as in some cases the certificates may have been filed in other districts and in other cases, the buses themselves may have stopped running. ~~It cannot be concluded therefore that there has been evasion in all these cases.~~ All the same, the absence of definite information in such a large number of cases points to the possibility of evasion and the need for strict vigilance. In order to watch the ~~obtaining~~ of these certificates ~~and prevent evasion~~, which are regularly obtained, condition 6 of the G. Permit and para 7 B of the G.O. No.P.4285-97/Legis 62-28-3 dated 14-2-30 require the submission of the certificates to the District

23/7/6.

Magistrate and the entry of the dates of the the certificates in the G Permit register. The District Magistrate, ~~Bangalore District~~ is requested to see that the entries in the G Permit Register are made ~~fully and~~ regularly to prevent evasions.

Chief Secy. to Govt.

To

The District Magistrate, Bangalore Dt.

The Comptroller to Govt.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:—

Letter No.B.11-449 dated 6-5-1932 from the Comptroller to Government forwarding an extract from the audit report of Motor Bus Accounts of the Bangalore District for the period extending from August 1930 to November 1931 for information and orders of Government.

Order,No. P-7174-75/Legis 8-31-76

Dated, Bangalore the 22nd June 1932

In the audit of accounts relating to the bus licenses of the Bangalore District, short recovery or non-recovery to the extent of Rs.1975-12-3 has been observed. This is said to be admitted by the District Magistrate and he is taking action to recover it.

2. The Comptroller also observes that in 749 cases the quarterly certificates of fitness were not produced and it is inferred therefrom that there has been non-recovery of fees to the extent of Rs.3745. But this inference as explained by the District Magistrate may not be correct as in some cases the certificates may have been filed in other districts and in other cases, the buses themselves may have stopped running. All the same, the absence of definite information in such a large number of cases points to the possibility of evasion and the need for strict vigilance. In order to watch that these certificates are regularly obtained, condition 6 of the G.Permit and para 7B of the G.O.No. P.4285-97/Legis.62-28-3 dated 14th February 1930 require the submission of the certificates to the District Magistrate and the entry of the dates of the certificates in the G Permit register. The District Magistrate, is requested to see that the entries in

the G Permit Register are made regularly to prevent evasions.

for Chief Secretary to Government.

To

The District Magistrate, Bangalore District.

The Comptroller to Government.

TD.